

RECORDATION NO. 27300 FILED

DEC 21 '07

2-15 PM

SURFACE TRANSPORTATION BOARD



FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Tel 847.318.7575
Fax 847.318.7588
www.firstunionrail.com

VIA UPS 2nd DAY AIR

December 19, 2007

Mr. Vernon Williams
Surface Transportation Board
395 F Street, S.W., Suite 100
Washington, DC 20024
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are one (1) original and two (2) copies of a Memorandum of Lease Agreement, dated November 27, 2007, a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document since a Master Lease has not been filed with the Surface Transportation Board. The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Ainsworth Engineered USA LLC
Suite 3194, Bentall 4
1055 Dunsmuir Street
Vancouver, BC V7X 1L3

A description of the railroad equipment covered by the enclosed document is ninety seven (97) Plate F box cars with NOKL marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: **Memorandum of Lease**

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Very truly yours,

Marcia Dunne
Rail Documentation Specialist

Enclosures
(All-NOT)

DEC 21 '07

2:15 PM

ASSGN. NO.: AIEN001

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 27th day of November, 2007, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Ainsworth Engineered USA LLC ("Lessee"), a _____ corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of November 27, 2007, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No.1 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of April 9, 2007, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. SeymourName: RICHARD F. SEYMOUR
VICE PRESIDENT SALES & MARKETING

Title: _____

By: Susan GrokulskaName: SUSAN GROKULSKY
ASST. DIRECTOR OFTitle: DOCUMENTATIONExecuted on this 27th day of November, 2007.

[CORPORATE SEAL]

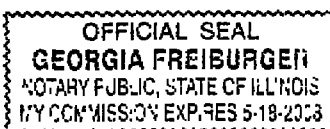
STATE OF ILLINOISCOUNTY OF COOK

I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 27th day of November, 2007.

[Signature]
Notary Public

My Commission Expires:

5-2008
(Notary Public)

LESSEE:

AINSWORTH ENGINEERED USA LLC

ATTEST:

By: Sean Mullany

Name: SEAN MULLANY

Title: MANAGER OF TRANSPORTATION

By: Glen DeLeon

Name: GLEN DELEON

Title: ASSISTANT MANAGER, TRANSPORTATION Executed on this 8 day of OCTOBER, 2007.

[CORPORATE SEAL]

STATE OF _____

COUNTY OF _____

I, _____, a Notary Public of the County and State aforesaid, certify that _____ personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this _____ day of _____, 2007.

Notary Public

Commission Expires:

(Notary Public)

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Ninety-Seven (97).

DESCRIPTION OF CARS: 60'9" interior length, 286 GRL, 1999-built, Plate F box cars equipped with double plug doors (total opening 16').

CAR NUMBERS:

NOKL 603200	NOKL 603234	NOKL 603268
NOKL 603201	NOKL 603235	NOKL 603269
NOKL 603202	NOKL 603236	NOKL 603270
NOKL 603203	NOKL 603237	NOKL 603271
NOKL 603204	NOKL 603238	NOKL 603272
NOKL 603205	NOKL 603239	NOKL 603273
NOKL 603206	NOKL 603240	NOKL 603274
NOKL 603207	NOKL 603241	NOKL 603275
NOKL 603208	NOKL 603242	NOKL 603276
NOKL 603209	NOKL 603243	NOKL 603277
NOKL 603210	NOKL 603244	NOKL 603278
NOKL 603211	NOKL 603245	NOKL 603279
NOKL 603212	NOKL 603246	NOKL 603281
NOKL 603214	NOKL 603247	NOKL 603282
NOKL 603215	NOKL 603248	NOKL 603283
NOKL 603216	NOKL 603249	NOKL 603284
NOKL 603217	NOKL 603250	NOKL 603285
NOKL 603218	NOKL 603251	NOKL 603286
NOKL 603219	NOKL 603252	NOKL 603287
NOKL 603220	NOKL 603253	NOKL 603288
NOKL 603221	NOKL 603254	NOKL 603289
NOKL 603222	NOKL 603255	NOKL 603290
NOKL 603223	NOKL 603256	NOKL 603291
NOKL 603224	NOKL 603257	NOKL 603292
NOKL 603225	NOKL 603258	NOKL 603293
NOKL 603226	NOKL 603259	NOKL 603294
NOKL 603227	NOKL 603260	NOKL 603295
NOKL 603228	NOKL 603261	NOKL 603296
NOKL 603229	NOKL 603262	NOKL 603297
NOKL 603230	NOKL 603263	NOKL 603298
NOKL 603231	NOKL 603264	NOKL 603299
NOKL 603232	NOKL 603265	
NOKL 603233	NOKL 603267	